

CHANGES APRIL 1, 2011 THROUGH NOVEMBER 30, 2011

3500.2 (b) amended	40615
3500.7 (a)(4), (b)(4), and (f) revised	40615
3500.8 (c) heading corrected	40616
3500 Appendix A amended	40616

Proposed Rules:

0—99 (Subtitle A).....	31884
17	39222
100—4199 (Subtitle B).....	31884
100—199 (Ch. I)	31884
100.....	70921
200—299 (Ch. II).....	31884
200.....	41441
202.....	53362
203.....	53851
267	24090, 34010
300—399 (Ch. III)	31884
400—499 (Ch. IV).....	31884
500—599 (Ch. V).....	31884
600—699 (Ch. VI).....	31884
800—899 (Ch. VIII).....	31884
900—1699 (Ch. IX)	31884
905	43219, 71287
985.....	59069
1000	71474
1700—1799 (Ch. X)	31884
2000—2099 (Ch. XII)	31884

TITLE 25—INDIANS**Chapter I—Bureau of Indian Affairs, Department of the Interior (Parts 1—299)**

15.1 Regulation at 76 FR 7505 confirmed	45198
15.2 Regulation at 76 FR 7505 confirmed	45198
15.10 Regulation at 76 FR 7505 confirmed	45198
15.12 Regulation at 76 FR 7505 confirmed	45198
15.202 Regulation at 76 FR 7505 confirmed	45198
15.203 Regulation at 76 FR 7505 confirmed	45198

Chapter III—National Indian Gaming Commission, Department of the Interior (Parts 500—599)

542.7 Regulation at 73 FR 60498 eff. date delayed to 10-12-12	53817
---	-------

542.16 Regulation at 73 FR 60498 eff. date delayed to 10-12-12	53817
543 Regulation at 73 FR 60498 eff. date delayed to 10-12-12	53817
543.3 (c)(3) revised	53818

Proposed Rules:

1—299 (Ch. I).....20287, 33180, 40645, 54162 162.....	73784
300—399 (Ch. II).....	40645
500—599 (Ch. III)18457, 26967, 33181, 40645, 47089, 50436, 54408, 57683	514.....62684
523.....	63236
571.....	63237
900—999 (Ch. V)20568, 32330, 40645	1000—1099 (Ch. VI).....40645
1200—1299 (Ch. VII)	40645

TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Technical correction	27609, 36996, 43891, 51878, 53818, 55256, 61946
Authority citation amended	28892, 33995, 36994, 36998, 49571, 65111, 71879
1.41–0 Amended	33995
1.41–0T Removed	33995
1.41–6 (b)(1), (c)(2), (e) introductory text, (j) introductory text heading and (3) revised; (e) <i>Example 7</i> added	33995
1.41–6T Removed	33996
1.41–8 Heading, (b)(2), (3), (4)(ii) and (5) revised	33996
1.41–8T Removed	33996
1.41–9 Revised	33996
1.41–9T Removed	33997
1.103–8 (f)(2)(ii) removed; (f)(2)(iii) redesignated as new (f)(2)(ii)	51881
1.108–8 Added	71258
1.142(a)(6)–1 Added	51881
(c)(2)(v) correctly revised; (h) <i>Example 9</i> correctly amended	55255
1.150–1 (a)(4) added; (b) amended	39280
1.150–1T Added	39280
1.170A–9 (f) and (k) revised	55750
1.170A–9T Removed	55759

CHANGES APRIL 1, 2011 THROUGH NOVEMBER 30, 2011

TITLE 26 Chapter I—Con.

1.170A-12 (b)(2), (3) and (f) revised	49571	1.367(a)-4T (c)(3) and (i) removed	26180
(e)(2) amended	49612	1.367(a)-5 Added	26180
1.170A-12T Removed	49572	1.367(a)-5T (f)(3) removed	26180
1.171-1 (f) <i>Example 2</i> revised	39280	1.367(b)-0 Introductory text re-vised; amended	28893
1.171-1T Added	39280	1.367(b)-10 Added	28893
1.179C-1 Added	52558	1.367(b)-14T Removed	28895
1.179C-1T Removed	52560	1.381(a)-1 (b)(1)(i) revised; (e) added	45675
1.181-0 Added	60724	1.381(c)(4)-1 Revised	45675
1.181-0T Removed	60724	1.381(c)(5)-1 Revised	45682
Added	64817	(b) and (c)(3) corrected	53820
1.181-1 Added	60724	1.446-1 (e)(3)(i) and (4)(i) amend-ed; (e)(4)(iii) added	45688
(a)(1)(ii), (6), (b)(1)(ii) and (2)(vi) revised	64817	1.475(a)-4 (d)(4) <i>Examples 1, 2 and 3</i> revised	39281
(c)(2) correctly revised	71450	1.475(a)-4T Added	39281
1.181-1T Removed	60726	1.502-13 (c)(7)(ii) <i>Examples 16 and 17</i> and (iii)(B) corrected	20524
Added	64817	1.502-13T Corrected	20524
1.181-2 Added	60726	1.507-2 Revised	55760
1.181-2T Removed	60727	1.507-2T Removed	55764
1.181-3 Added	60727	1.509(a)-3 (a)(2), (3)(i), (c), (d), (e), (k) and (n) revised; (o) added	55764
1.181-3T Removed	60728	(a)-3 (n)(3) correctly revised	61946
1.181-4 Added	60728	1.509(a)-3T Removed	55770
1.181-4T Removed	60729	1.642(c)-6 (d), (e) and (f) revised	49572
1.181-5 Added	60729	1.642(c)-6T Removed	49595
1.181-5T Removed	60729	1.642(c)-6A (f)(3)(ii), (4) and (5) amended	49612
1.181-6 Added	60729	1.664-1 (a)(6) introductory text amended	49612
1.181-6T Removed	60729	1.664-2 (c) and (e) revised	49595
Added	64818	1.664-4 (a)(1), (d), (e) heading, (1), (2), (5), (7) and (f) revised	49595
1.195-1 Revised	50888	1.664-4 (e)(6) amended	49612
1.195-1T Removed	50889	1.664-4T Removed	49611
1.197-2 (b)(7) revised	39280	1.664-4A (f)(5) amended	49612
1.197-2T Added	39280	1.704-2 (f)(6) amended; (j)(2)(i)(A), (ii)(A) and (l) heading re-vised; (l)(1)(v) added	71258
1.248-1 (a) and (c) revised; (d), (e) and (f) revised	50889	1.709-1 (b) revised	50890
1.248-1T Removed	50890	(b)(4) <i>Example 2, Example 5 and Example 6</i> correctly amended	56973
1.249-1 (e)(2)(ii) and (f) heading revised; (f)(3) added	39281	1.709-1T Removed	50891
1.249-1T Added	39281	1.721-1 (d) added	71259
1.280C-4 Revised	44801	1.860G-2 (g)(3)(ii)(B) and (C) re-vis ed; (g)(3)(ii)(D) added	39282
1.355-0 Amended	65111	1.860G-2T Added	39282
1.355-0T Removed	65112	1.901-1 (a) and (b) revised; (j) amended	42043
1.355-1 (a) revised	65111	1.901-1T Removed	42043
1.355-2 (g) and (i) revised	65111		
1.355-2T Removed	65112		
1.358-2 (a)(2)(iii) and (d) revised	71879		
1.358-2T Added	71879		
1.367(a)-2 Added	26179		
1.367(a)-2T (e) removed	26179		
1.367(a)-3 (a) revised; (g)(1)(vii) removed; (g)(1)(viii) redesignated as new (g)(1)(vii); new (g)(1)(viii) added	28892		
1.367(a)-3T Removed	28893		
1.367(a)-4 Added	26179		

CHANGES APRIL 1, 2011 THROUGH NOVEMBER 30, 2011

1.901-2 (e)(5)(iii) and (iv) revised; (h)(3) added.....	42037	1.6038A-2 (d) and (e) revised (temporary).....	33999
(e)(5)(iii) removed; (e)(5)(iv) and (h)(2) revised	42043	1.6038A-2T Added (temporary).....	33999
(e)(5)(iv)(B)(I)(iii) and (h)(3) correctly added	53819	(i) correctly added.....	36996
1.901-2T Revised	42037	1.6043-3 (b)(8), (d) and (e) revised	55771
Removed.....	42048	1.6043-3T Removed.....	55771
Correctly added.....	53819	1.6081-2 Added	36998
1.904-0 Amended	19269	1.6081-2T Removed.....	36999
1.904-2 (i) revised	19270	1.6081-6 Added	36999
1.904-2T Removed	19270	1.6081-6T Removed.....	36999
1.904-4 (a), (b), (h)(3) and (l) re- vised; (f) and (g) removed; (n) amended	19270	1.7520-1 Heading, (a)(1), (2), (b)(2), (c)(1), (2) and (d) revised	49611
1.904-4T Removed	19271	1.7520-1T Removed.....	49612
1.904-5 (h)(3) and (o)(3) revised	19271	17 Removed.....	51885
1.904-5T Removed	19272	20 Authority citation amended	49612
1.904-7 (g) revised.....	19272	20.2031-0 Table amended	49612
1.904-7T Removed	19273	20.2031-7 (c), (d)(1) through (5), (7) and (e) revised	49612
1.904(f)-0 Amended	19273	20.2031-7T Removed	49637
1.904(f)-12 (h) revised	19273	20.2031-7A (f)(1) amended	49637
1.904(f)-12T Removed	19275	20.2036-1 (c)(2)(ii) and (iii) redes- ignated as (c)(2)(iii) and (iv); (b)(1)(ii) and new (c)(2)(iv) in- troduction text revised; (c)(1)(i), (2)(i), new (iii) and (3) amended; (c)(1)(ii) <i>Exam- ple 1</i> , (2)(ii) and new (iv) <i>Ex- amples 7 and 8</i> added	69128
1.954-2 (c)(2)(ii), (v), (vi), (vii), (3) <i>Example 6</i> and (i) revised	26180	20.2055-2 (e)(3) heading, (iii) and (4) revised; (f)(6) added	49637
1.954-2T Removed	26181	20.2055-2T Removed	49637
1.956-1 (e)(1) amended; (e)(5) and (6) revised; (f) removed	36994	20.2056A-4 (c)(4)(ii)(B) and (d) <i>Ex- ample 4</i> revised; (e) added	49637
1.956-1T (e)(6) removed; (f) re- vised	36995	20.2056A-4T Removed.....	49638
1.956-2 (b)(1)(vi) and (e) revised	26181	20.7520-1 Heading, (a)(1), (2), (b)(2), (c)(1), (2) and (d) re- vised.....	49638
1.956-2T (b)(1)(vi) and (e) re- moved.....	26181	20.7520-1T Removed	49638
1.1001-3 (d) <i>Example 9</i> , (e)(4)(iv)(B), (5)(ii)(B)(2) and (g) <i>Examples 1, 5 and 8</i> revised	39282	25 Authority citation amended	49638
1.1001-3T Added	39282	25.2512-0 Amended	49639
1.1001-4 Revised	43893	25.2512-5 (c), (d) and (e) revised	49639
1.1001-4T Added	43893	25.2512-5T Removed	49641
(a)(1), (b)(1) and (3) correctly revised.....	51879	25.2512-5A (f)(1) amended	49641
1.1502-13 (1)(6) correctly added	49300	25.2522(c)-3 (e) revised.....	49641
1.1563-1 (a)(1)(ii) redesignated as (a)(1)(iii); new (a)(1)(ii) and (b)(4) <i>Example 4</i> added; (e) amended	19907	25.2522(c)-3T Removed	49642
1.6033-2 (a)(1), (2)(ii)(g), (h), (g)(1)(iii), (iv), (6), (i)(1) and (k) revised	55770	25.7520-1 Heading, (a)(1), (2), (b)(2), (c)(1), (2) and (d) re- vised.....	49642
1.6033-2T Removed.....	55771	25.7520-1T Removed	49642
1.6038A-1 (n)(2) revised (tem- porary)	33999	25.7520-3 (b)(2)(v) <i>Example 5</i> , (b)(4) and (c) revised	49642
1.6038A-1T Added (temporary).....	33999	25.7520-3T Removed	49643
(o) correctly added	36996		

LSA—LIST OF CFR SECTIONS AFFECTED

CHANGES APRIL 1, 2011 THROUGH NOVEMBER 30, 2011

TITLE 26 Chapter I—Con.

26 Authority citation amended	70341	54.9815–2713T (a)(1)(iv) revised; interim	46625
26.6011–4 Added	70341	54.9815–2719T (b)(2)(ii)(B), (E)(I), (F), (c)(2)(xi), (3), (d)(1), (2)(iv) and (e) revised; (b)(2)(ii)(E)(2), (3) and (4) redesignated as (b)(2)(ii)(E)(3), (4) and (5); (b)(2)(ii)(E)(2) added; interim	37228
31 Technical correction	32864	300.0 (b)(9) redesignated as (b)(12); new (b)(9), (10) and (11) added	21806
31.3121(b)(3)–1 (c) revised; (d) and (e) added	67365	(b)(12) redesignated as (b)(13); new (b)(12) added	72623
31.3121(b)(3)–1T Added	67365	300.4 Heading revised	21806
31.3127–1T Added	67365	300.5 (b) and (d) revised	21807
31.3306(c)(5)–1 (c) revised; (d) and (e) added	67365	300.6 (b) and (d) revised	21807
31.3306(c)(5)–1T Added	67365	300.9 Redesignated as 300.12; new 300.9 added	21807
31.3402(t)–0 Added	26594	300.10 Added	21807
31.3402(t)–1 Added	26594	300.11 Added	21807
31.3402(t)–2 Added	26594	300.12 Redesignated from 300.9	21807
31.3402(t)–3 Added	26594	Redesignated as 300.13; new 300.12 added	72623
31.3402(t)–4 Added	26594	300.13 Redesignated from 300.12	72623
31.3402(t)–5 Added	26594	301 Authority citation correctly amended	22611
31.3402(t)–6 Added	26594	Technical correction	30254, 62607
31.3402(t)–7 Added	26594	Authority citation amended	52562
31.3406(g)–2 (h) and (i) added	26601	301.6111–3 (b)(2)(i)(A), (3)(i)(B), (c)(2) and (13) amended; (i)(1) revised	70341
31.6011(a)–4 (b)(4), (5) and (d) revised; (b)(6) added	26602	301.6112–1 (b)(1), (f) and (g) revised; (c)(3) and (12) amended	70341
31.6051–5 Added	26602	301.6323(b)–1 (d)(1), (3) Examples 1 and 3, (g)(1) and (2) Examples 1, 2 and 3, (i)(1)(iii) and (j) revised	18385
31.6071(a)–1 (a)(3)(i) and (g) revised	26602	(g)(1) corrected	24813
31.6302–1 (e)(1)(iii)(C) and (n) revised; (e)(1)(iii)(E) added	26602	301.6323(c)–2 (d) Examples 1 through 5 revised; (e) added	18386
31.6302–4 (b)(4), (5) and (e) revised; (b)(6) added	26602	301.6323(f)–1 (d)(2) revised; (f) added	18386
41 Authority citation amended	43122	301.6323(g)–1 Undesignated text following (a)(3)(ii) and (c)(2) removed; (c)(3) redesignated as new (c)(2); (a)(1), (3) introductory text, (i), (ii), (4), (b)(3) introductory text, Examples 1 and 5, (c)(1) and new (2) revised; (d) added	18387
41.6001–2 (b)(1), (4) and (c)(2) redesignated as (b)(1)(i), (4)(i) and (c)(2)(i); new (b)(1)(i) heading, (ii), new (4)(i) heading, (ii), new (c)(2)(i) heading and (ii) added	43122	301.6323(h)–1 (a)(2)(ii) and (3) revised; (h) added	18387
41.6001–2T Added	43123		
41.6071(a)–1 (a) introductory text amended; (c) added	43123		
41.6071(a)–1T Added	43123		
41.6151(a)–1 Revised	43123		
41.6151(a)–1T Added	43123		
48.4101–1 (f)(4)(ii)(B) removed; (1)(5) added	39283		
48.4101–1T (f)(4)(ii)(B) revised; (1)(5) and (6) added	39283		
51 Added (temporary)	51249		
Technical correction	59897		
51.2T (k)(1) correctly revised	59897		
51.7T (c)(2) correctly amended	59897		
51.8T (a)(2) correctly revised	59897		
54 Authority citation amended	36999		
54.6081–1 Added	36999		

CHANGES APRIL 1, 2011 THROUGH NOVEMBER 30, 2011

301.6404-0 Amended.....	52261
301.6404-0T Removed.....	52261
301.6404-4 (a), (b)(1) through (4) and (c) added; (d) amended	52261
(a)(7)(i) and (c)(2)(ii) correctly amended	60373
301.6707A-1 Added	55258
301.6707A-1T Removed	55260
301.7502-1 (b)(2) and (e) revised; (c)(3) and (g)(4) added	52563
301.7701-2 (c)(2)(iii), (iv)(B), (v)(B), (C) <i>Example</i> (iv), (e)(2) and (6) revised; (e)(5) amend- ed.....	66182
(c)(2)(iv)(A) revised; (c)(2)(iv)(C) redesignated as (c)(2)(iv)(D); new (c)(2)(iv)(C) added	67365
301.7701-2T Removed.....	66183
Revised.....	67366
Correctly added.....	70057
Added	71259
301.7811-1 (f), (g) and (h) re- moved; (h) redesignated as new (f); (a) through (d) and new (f) revised	18060
602 Technical correction	61946
602.101 (b) table amended (OMB numbers).....	51255, 52561, 55771, 60729
(b) table correctly amended	61947

Proposed Rules:

1—899 (Ch. I)	39315
120593, 20595, 22064, 22336, 30052, 31543, 32880, 32882, 34017, 34019, 37034, 39341, 39343, 42076, 43957, 50931, 51922, 53818, 54409, 55321, 55322, 57684, 62327, 62689, 63574, 64879, 65138, 65634, 66011, 66012, 66239, 68119, 68370, 68373, 69172, 69188, 71919, 72362, 72367, 72652, 72875	
20	71491
31....20595, 22064, 26678, 32885, 50949, 67384	
40	46677
41	43225
49	46677
51.....	51310, 59898
54.....	37037, 46677, 52442, 52475
300.....	59329
301.....	18134, 31543, 67384
602.....	52442, 68119, 72367

**TITLE 27—ALCOHOL, TOBACCO
PRODUCTS AND FIREARMS****Chapter I—Alcohol and Tobacco
Tax and Trade Bureau, Depart-
ment of the Treasury (Parts
1—399)**

4.91 Amended	66628
4.92 Amended; (d) added.....	66629
9.66 (b)(9), (10) and (11) amended; (c)(15) through (19) revised; (c)(20) through (34) redesignat- ed as (c)(26) through (40); (b)(12) and new (c)(20) through (25) added	70877
9.70 (b), (c) introductory text and (1) through (5) revised; (c)(6) through (26) redesignated as (c)(23) through (43); new (c)(6) through (22) added	70877
9.219 Added	30007
9.220 Added	66637
19 Table of contents and author- ity citation corrected.....	19908
19.1 Corrected	19908
19.454 (a) table and (e) table cor- rected	19908
19.599 (b) corrected	19908
19.603 Heading corrected.....	19908
24.10 Regulation at 76 FR 3509 confirmed	52865
24.271 Regulation at 76 FR 3509 confirmed	52865
24.273 Regulation at 76 FR 3510 confirmed	52865
24.300 Regulation at 76 FR 3511 confirmed	52865
25.93 Regulation at 76 FR 3511 confirmed	52865
25.163 Regulation at 76 FR 3511 confirmed	52865
25.164 Regulation at 76 FR 3511 confirmed	52865
25.164a Regulation at 76 FR 3511 confirmed	52865
26.11 Regulation at 76 FR 3512 confirmed	52865
26.112 Regulation at 76 FR 3513 confirmed	52865
30.31 Technical correction.....	19908
40 Regulation at 76 FR 3513 con- firmed.....	52865
40.163 Regulation at 76 FR 3513 confirmed	52865